

RULE

Department of Revenue Policy Services Division

Income Tax Schedule Requirements for Certain Nonresident Professional Athletes and Professional Sports Franchises (LAC 61:I.1305)

Under the authority of R.S. 39:99, R.S. 47:295, and R.S. 47:1511, and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division, has adopted LAC 61:I.1305 relative to the attribution of Louisiana individual income tax from nonresident professional athletes and professional sports franchises to the Sports Facility Assistance Fund.

Act 1203 of the 2001 Regular Session of the Louisiana Legislature enacted R.S. 39:99, which creates a fund in the state treasury called the Sports Facility Assistance Fund (the Fund). Each year, the treasurer must pay into the Fund an amount equal to the income tax collected by the state from nonresident professional athletes and professional sports franchises on income earned in Louisiana. The monies in the Fund are appropriated dollar-for-dollar to the owners of the facilities at which the money that generated the income tax was earned. The purpose of this regulation is to enable the Department of Revenue to accurately attribute the income tax collected from nonresident professional athletes and professional sports franchises to the Fund.

Title 61

REVENUE AND TAXATION

Part I. Taxes Collected and Administered by the Secretary of Revenue

Chapter 13. Income: Individuals

§1305. Income Tax Schedule Requirement for Certain Nonresident Professional Athletes and Professional Sports Franchises

A. If the Louisiana income tax of a nonresident professional athlete or professional sports franchise is attributable to the Sports Facility Assistance Fund, created by R.S. 39:99, the following schedule must be attached to any income tax return filed, including individual, corporate, fiduciary, trust, or composite income tax returns. Each nonresident professional athlete and professional sports franchise with Louisiana source income must attach a schedule to the required Louisiana income tax return, including a team composite return, that includes the following information:

1. the name of each facility, course, stadium, or arena at which they earned income in Louisiana;
2. the location of each facility, course, stadium, or arena at which they earned income in Louisiana; and
3. the number of duty days, as defined in LAC 61:I.1304.I, spent at each facility, course, stadium, or arena at which they earned income in Louisiana.

B. For purposes of this section only, these terms are defined as follows.

Professional Athlete—means an athlete that either plays for a professional sports franchise or who is a member of a professional sports association or league.

Professional Sports Franchise—means a member team of a professional sports association or league.

Professional Sports Association or League—means any of the following:

- a. Professional Golfers Association of America;
- b. National Football League;
- c. National Basketball Association;
- d. National Hockey League;
- e. East Coast Hockey League;
- f. Pacific Coast League.

AUTHORITY NOTE: Promulgated in accordance with R.S. 39:99, R.S. 47:295, and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, LR 28:000 (January 2002).

Cynthia Bridges
Secretary

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